



*State of Connecticut*  
**DEPARTMENT OF REVENUE SERVICES**  
**RATE AND CODE TABLE Use for 3rd Quarter 2003 only**

Jurisdictions		DIESEL			GASOLINE		
		Tax Code	US Tax Rate	Sur Charge	Tax Code	US Tax Rate	Sur Charge
	AB Alberta	0033	0.2543	N	0033	0.2543	N
	AL Alabama	0031	0.1700	N	0031	0.1600	N
	AR Arkansas	0033	0.2250	N	0033	0.2150	N
# 12	AZ Arizona	0042	0.2600	N	0033	0.0000	N
# 9	BC British Columbia	0032	0.4238	N	0032	0.4096	N
# 1	CA California	0031	0.2630	N	0031	0.0000	N
	CO Colorado	0033	0.2050	N	0033	0.2200	N
	CT Connecticut	0032	0.2600	N	0031	0.2500	N
	DE Delaware	0029	0.2200	N	0029	0.2300	N
	FL Florida	0033	0.2877	N	0033	0.1917	N
	GA Georgia	0031	0.1150	N	0031	0.1150	N
	IA Iowa	0033	0.2250	N	0033	0.2000	N
# 10	ID Idaho	0033	0.2500	N	0031	0.0000	N
	IL Illinois	0033	0.2870	N	0033	0.2580	N
	IN Indiana	0065	0.1600	N	0065	0.1800	N
	IN Indiana	0066	0.1100	Y	0066	0.1100	Y
	KS Kansas	0033	0.2600	N	0033	0.2400	N
	KY Kentucky	0057	0.1200	N	0057	0.1500	N
	KY Kentucky	0058	0.0520	Y	0058	0.0220	Y
	LA Louisiana	0033	0.2000	N	0033	0.2000	N
	MA Massachusetts	0031	0.2100	N	0031	0.2100	N
	MB Manitoba	0033	0.3080	N	0033	0.3249	N
	MD Maryland	0031	0.2425	N	0031	0.2350	N
# 8	ME Maine	0028	0.2570	N	0027	0.0000	N
	MI Michigan	0055	0.2230	N	0032	0.0000	N
	MN Minnesota	0033	0.2000	N	0033	0.2000	N
# 3	MO Missouri	0033	0.1700	N	0032	0.1700	N
# 2	MS Mississippi	0033	0.1800	N	0033	0.1800	N
	MT Montana	0033	0.2775	N	0033	0.2700	N
	NB New Brunswick	0031	0.4775	N	0031	0.4096	N
	NC North Carolina	0033	0.2420	N	0033	0.2420	N
	ND North Dakota	0033	0.2100	N	0033	0.2100	N
	NE Nebraska	0033	0.2460	N	0033	0.2460	N
	NF Newfoundland	0031	0.4661	N	0031	0.4661	N
	NH New Hampshire	0027	0.1800	N	0027	0.0000	N
	NJ New Jersey	0029	0.1750	N	0029	0.1450	N
	NM New Mexico	0033	0.1800	N	0031	0.0000	N
	NS Nova Scotia	0031	0.4351	N	0032	0.4379	N
	NV Nevada	0033	0.2700	N	0031	0.0000	N
	NY New York	0031	0.3125	N	0031	0.3250	N
	OH Ohio	0065	0.2400	N	0065	0.2400	N
	OH Ohio	0066	0.0300	Y	0066	0.0300	Y
	OK Oklahoma	0033	0.1300	N	0033	0.1600	N
# 6	ON Ontario	0027	0.4040	N	0027	0.4153	N
	OR Oregon	0031	0.0000	N	0031	0.0000	N
# 4	PA Pennsylvania	0038	0.3080	N	0038	0.2590	N
	PE Prince Edward Island	0032	0.3814	N	0032	0.3955	N
	PQ Quebec	0033	0.4577	N	0031	0.4294	N
# 5	RI Rhode Island	0029	0.3000	N	0029	0.3000	N
	SC South Carolina	0031	0.1600	N	0031	0.1600	N
	SD South Dakota	0033	0.2200	N	0031	0.0000	N
	SK Saskatchewan	0033	0.4238	N	0033	0.4238	N
	TN Tennessee	0033	0.1700	N	0033	0.2000	N
# 11	TX Texas	0033	0.2000	N	0033	0.2000	N
# 7	UT Utah	0033	0.2450	N	0033	0.2450	N
	VA Virginia	0062	0.0350	Y	0062	0.0350	Y
	VA Virginia	0061	0.1600	N	0061	0.1600	N
	VT Vermont	0041	0.2600	N	0028	0.0000	N
	WA Washington	0033	0.2800	N	0033	0.2800	N
	WI Wisconsin	0033	0.3150	N	0033	0.3150	N
	WV West Virginia	0031	0.2535	N	0031	0.2535	N
	WY Wyoming	0033	0.1400	N	0033	0.1400	N

### **Footnotes**

**# 1 - CALIFORNIA** CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**# 2 - MISSISSIPPI** Natural Gas - LNG and CNG 100 cubic feet

**# 3 - MISSOURI** Reporting is not required for propane &/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**# 4 - PENNSYLVANIA** To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Effective 10/1/97, dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

**# 5 - RHODE ISLAND** Effective January 1, 1998, propane gas and ethanol gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten (10) or more alternative fueled vehicles are exempt from fuel use tax. (IFTA, Inc. was notified of this change by Rhode Island June 15, 1998).

**# 6 - ONTARIO** Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

**# 7 - UTAH** Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**# 8 - MAINE** CNG rate is per 100 standard cubic feet

**# 9 - BRITISH COLUMBIA** PuriNOx (Trademark) is exempt from tax from August 1, 2001 to July 31, 2004.

**# 10 - IDAHO** Gasoline Users - Idaho does not have a fuels use tax reporting requirement for gasoline-powered vehicles reported under IFTA. However, the tax-paid gasoline that IFTA licensees purchase in Idaho and consume in another jurisdiction where a duplicate tax is assessed on gasoline, may be eligible for a refund if the licensee's gasoline purchase meets Idaho's refund criteria. If you think you are eligible for this gasoline tax refund, contact the Idaho State Tax Commission at [taxrep@tax.state.id.us](mailto:taxrep@tax.state.id.us) or [www2.state.id.us/tax/ifta.htm](http://www2.state.id.us/tax/ifta.htm), to obtain the refund form (Form 75) or assistance in filing your claim.

**# 11 - TEXAS** Effective September 1, 2001, the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel fuel is exempt from fuel use tax. Water-based emulsions, fuel ethanol, or biodiesel fuel blends should continue to be reported as diesel fuel on the IFTA tax return. Carriers who have paid the Texas fuel use tax on the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel by way of their IFTA return may apply for a tax refund directly from the Texas Comptroller of Public Accounts.

**# 12 - ARIZONA** Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.